

ness. I notice that by the Committee Statement it shows him as an opponent. The concerns that State Auditor Johnson has were corrected in the committee amendments which we just adopted. So, at this point to my knowledge there is no one in opposition to this particular measure. I move the bill be advanced.

PRESIDENT: Senator Bereuter.

SENATOR BEREUTER: Mr. President, Senator Dworak, I have a question. I'm sorry if I should have picked this up before. Can you tell me now the status of the smaller municipalities? Do they still have this option, or do they have it now?

SENATOR DWORAK: Senator Bereuter, I don't know the answer to that question. I can get the answer for you. I honestly don't know the answer to the question.

SENATOR BEREUTER: Alright. I'll check into it and if I want to act then we can do it later.

SENATOR DWORAK: Senator Bereuter, my concern was primarily with the City of Columbus, City of Fremont and City of Hastings. Kearney had this particular problem and approached me, and we never got into the subdivisions.

SENATOR BEREUTER: I do have some questions on second class cities and villages, particularly second class cities, so I'll work with you later. Thank you.

SENATOR DWORAK: I'll get an answer for you.

PRESIDENT: Senator Cope.

SENATOR COPE: Mr. President, members. A question of Senator Dworak. This may be what Senator Bereuter is talking about. I see in the intent it says "LB 152 intends to clarify state statutes requiring an audit of the accounts of cities of the first and second class and villages", and you mentioned only cities of the first class.

SENATOR DWORAK: That is right. That is what the statement of intent says.

SENATOR COPE: But now what is it?

SENATOR DWORAK: Essentially what we're trying to do is to give the cities the option of whether they have a cash basis of accounting or an accrual basis. The cities should have that option.

SENATOR COPE: But does this include....

SENATOR DWORAK: Villages and second class cities. That is Senator Bereuter's question and I can't answer that question, Senator Cope. I have to get the answer to that question.

SENATOR COPE: But does the bill, as you intend, cover cities of the first and second class and villages as the statement of intent says?